

HOUSE BILL No. 2053

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-4-12; IC 6-1.1-5-15.

Synopsis: Reassessment of lots on newly subdivided land. Requires newly subdivided land to be reassessed on a lot basis rather than an acreage basis when a certificate of occupancy or other approval is issued for a lot rather than when legal or equitable title to the lot is transferred. Requires notice of the issuance of a certificate of occupancy or other approval to be filed with the county assessor. Corrects a statutory cross reference.

Effective: July 1, 1999.

Whetstone, Thompson

January 27, 1999, read first time and referred to Committee on Local Government.



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First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

HOUSE BILL No. 2053

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-4-12 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 12. (a) If land assessed
3 on an acreage basis is subdivided into lots, the land shall be reassessed
4 on the basis of lots. If land is rezoned for, or put to, a different use, the
5 land shall be reassessed on the basis of its new classification. If
6 improvements are added to real property, the improvements shall be
7 assessed. An assessment or reassessment made under this section is
8 effective on the next assessment date. However, if land assessed on an
9 acreage basis is subdivided into lots, ~~the lots~~ a lot may not be
10 reassessed until the next assessment date following:

11 (1) the date a certificate of occupancy or other approval to
12 occupy a structure on the lot is issued for the lot by the
13 appropriate government official or agency, if a certificate of
14 occupancy or other approval is required for the area where
15 the lot is located; or
16 (2) a transaction which results in a change in legal or equitable
17 title to that lot, if subdivision (1) does not apply.



(b) No petition to the state board of tax commissioners is necessary with respect to an assessment or reassessment made under this section.

SECTION 2. IC 6-1.1-5-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 15. (a) Except as provided in subsection (b), before an owner of real property demolishes, structurally modifies, or improves it at a cost of more than five hundred dollars (\$500) for materials or labor, or both, the owner or the owner's agent shall file with the county assessor in the county where the property is located an assessment registration notice on a form prescribed by the state board of tax commissioners.

(b) If the owner of the real property, or the person performing the work for the owner, is required to obtain a permit from an agency or official of the state or a political subdivision for the demolition, structural modification, or improvement, the owner or the person performing the work for the owner is not required to file an assessment registration notice.

(c) Each state or local government official or agency shall, before the tenth day of each month, deliver a copy of each permit described in subsection (b) to the assessor of the county in which the real property to be improved is situated.

(d) If a certificate of occupancy or other approval to occupy a newly constructed structure on land platted as a lot is required in the area where the lot is located, the government official or agency issuing the certificate or other approval shall, before the tenth day of each month, deliver a copy of each certificate or other approval issued during the previous month for a lot to the assessor of the county in which the lot is located.

(e) Before the last day of each month, the county assessor shall distribute a copy of each assessment registration notice filed under subsection (a), ~~or each permit received under subsection (b);~~ **subsection (c), and each certificate or other approval received under subsection (d)** to the assessor of the township in which the real property ~~to be demolished, modified, or improved~~ is situated.

~~(e)~~ (f) A fee of five dollars (\$5) shall be charged by the county assessor for the filing of the assessment registration notice. All fees collected by the county assessor shall be deposited in the county property reassessment fund.

~~(f)~~ (g) A township or county assessor shall immediately notify the county treasurer if the assessor discovers property that has been improved or structurally modified at a cost of more than five hundred dollars (\$500) and the owner of the property has failed to obtain the required building permit or to file an assessment registration notice.



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1 ~~(g)~~ **(h)** Any person who fails to:

2 (1) file the registration notice required by subsection (a); or

3 (2) obtain a building permit described in subsection (b);

4 before demolishing, structurally modifying, or improving real property
5 is subject to a civil penalty of one hundred dollars (\$100). The county
6 treasurer shall include the penalty on the person's property tax
7 statement and collect it in the same manner as delinquent personal
8 property taxes under IC 6-1.1-23. However, if a person files a late
9 registration notice, the person shall pay the fee, if any, and the penalty
10 to the county assessor at the time the person files the late registration
11 notice.

12 SECTION 3. [EFFECTIVE JULY 1, 1999] **IC 6-1.1-4-12 and**
13 **IC 6-1.1-5-15, both as amended by this act, apply only to land for**
14 **which a certificate of occupancy or other similar approval is issued**
15 **after June 30, 1999.**

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